

FISCAL NOTE

SB 3145 - HB 3076

February 25, 2004

SUMMARY OF BILL: Provides a sales tax exemption for gasoline used by a duly elected constable in the line of duty.

ESTIMATED FISCAL IMPACT:

Decrease State Revenues - Exceeds \$100,000

Decrease Local Govt. Revenues - Exceeds \$40,000


Increase State Expenditures - \$25,400 One-Time

Estimate assumes:

- 400 duly elected constables in the Tennessee.
- 40,000 on duty miles driven at 20 miles per gallon, which would translate into a \$400 annual refund request for each constable.
- The increase in state expenditures is attributable to costs for software and form changes necessary for the Department of Revenue to implement the provisions of the bill.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director

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